



**NOTICE OF REAL PROPERTY ASSESSMENT APPEAL  
BOARD OF REVIEW FOR THE  
CITY AND COUNTY OF HONOLULU**

PARCEL ID (TMK)

LAND CLASSIFICATION

Notice is hereby given that Appellant \_\_\_\_\_  
(print or type name of owner or taxpayer and title if applicable)

appeals the assessment made for the purpose of real property taxation for tax year \_\_\_\_\_

upon real property identified on the tax maps and records by the above TMK (Parcel ID). Appellant believes the

total assessment of the real property (before exemptions) should be \$ \_\_\_\_\_.

**Appellant's grounds of objection to the assessment are as follows:**

- ☐ (1) Assessment of the property exceeds by more than 10% the market value of the property.
- ☐ (2) Lack of uniformity or inequality, brought about by illegality of the methods used or error in the application of the methods to the property involved. \_\_\_\_\_
- ☐ (3) Denial of an exemption to which the taxpayer is entitled and for which such person has qualified.  
Exemption Type \_\_\_\_\_ Exemption Amount \$ \_\_\_\_\_
- ☐ (4) Illegality, on any ground arising under the Constitution or laws of the United States or the laws of the state or the ordinances of the city in addition to the ground of illegality of the methods used, mentioned in clause (2).

**Appellant:** ☐ Owner ☐ Taxpayer\* **Appeal Filed By:** ☐ Owner ☐ Taxpayer\* ☐ Other\*\*

\* Proof of contractual obligation to pay property tax must accompany this appeal.

\*\* Written authorization to represent appellant must accompany this appeal.

**A deposit of \$25.00 must be remitted for each appeal.**

**Signature** \_\_\_\_\_ **Print Name** \_\_\_\_\_

**Mailing Address For Appeal** \_\_\_\_\_  
(see instructions)

**Telephone Number** \_\_\_\_\_ **E-mail Address** \_\_\_\_\_

**FOR OFFICIAL USE ONLY**

Received / U.S. Postmark \_\_\_\_\_ Reviewed By \_\_\_\_\_ Case No. \_\_\_\_\_

**INSTRUCTIONS FOR FILING NOTICE OF REAL PROPERTY ASSESSMENT APPEAL**

## BOARD OF REVIEW ONLY

1. Complete the form in duplicate.
2. Enter the TMK (Parcel ID) and land classification for the parcel. This information can be found on your Notice of Assessment or by contacting the Real Property Assessment Division. If the parcel contains more than one land classification, each land classification constitutes a separate appeal.
3. Enter the name of the Appellant (owner or taxpayer) and the tax year of appeal.
4. Enter the Appellant's opinion of total assessment (before exemptions) of the parcel. Additional information to explain the grounds of objection and/or evidence (e.g. appraisal report, sales contract, comparable sales, etc.) may be submitted with this form. Otherwise, evidence should be presented at the time of the hearing.
5. For the grounds of objection, check off the appropriate box or boxes. (ROH Section 8-12.3)  
  
If appealing land classification, check box (2) and enter the claimed land classification in the blank space.  
  
If appealing the denial of an exemption, check box (3) and enter the exemption type and exemption amount claimed by the Appellant in the blank spaces. You may contact the Real Property Assessment Division to determine whether you need to file a claim for exemption.
6. Appellant or Appellant's authorized representative must sign the appeal.  
  
If the Appellant has a contractual obligation to pay the real property tax, the Appellant must submit proof of such obligation with this appeal. If the Appellant is represented by another person, written authorization from the Appellant must accompany this appeal.
7. Enter the mailing address for this appeal. All communications regarding this appeal, such as the hearing notice and the Board decision, will be sent to this address. If your mailing address changes, please notify the Real Property Assessment Division in writing.
8. **A deposit of \$25.00 must be remitted** for each appeal. Please make your check payable to: "City and County of Honolulu".
9. The appeal must be received on or before January 15<sup>th</sup>, 4:30 p.m., at one of the addresses listed below. If the appeal is mailed, it must be postmarked by the U.S. Postal Service by midnight, January 15<sup>th</sup>. If a receipt of the appeal is requested, enclose a self-addressed stamped envelope.

**Real Property Assessment Division**  
**842 Bethel Street, Basement**  
**Honolulu, Hawaii 96813**  
**Telephone: (808) 527-5539 or 527-5510**  
**Fax: (808) 527-5540**

**Real Property Assessment Division**  
**1000 Uluohia Street, #206**  
**Kapolei, Hawaii 96707**  
**Telephone: (808) 692-5541**  
**Fax: (808) 692-5550**

When the due date for any remittance or document required by any ordinance imposing a tax falls on a Saturday, Sunday, or legal holiday, the remittance shall not be due until the next succeeding day which is not a Saturday, Sunday, or legal holiday. (ROH Section 8-1.16)

10. To file an appeal to the Tax Appeal Court, you must contact: Tax Appeal Court, 777 Punchbowl Street, Honolulu, Hawaii 96813-5093. Telephone: (808) 539-4777
11. Additional real property assessment information and forms can be found at [www.co.honolulu.hi.us/rpa/](http://www.co.honolulu.hi.us/rpa/)